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Via E-Filing

United States District Court
District of Delaware
844 King Street
Wilmington, DE 19801

Re: Davis International LLC, et al., v. New Start Group Corp., et al.,
Case No. 05-247-UNA

Your Honor:

I represent Arnold Kislin ("Kislin"), a defendant in the above-captioned action. On April 27, 2005, Kislin filed a Notice of Removal, which removed this action from the Delaware Court of Chancery. Kislin withdrew his Notice of Removal today. To effectuate the return to the Delaware Court of Chancery, I respectfully request that the Court enter the enclosed Order remanding the action.

I am available at the Court's convenience to answer any questions.

Respectfully,

/s/ Charles M. Oberly, III

CHARLES M. OBERLY, III (No. 743)

CMO,III/kvs

Enclosure

cc: Kurt M. Heyman, Esquire (via E-Filing)